**IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH, JAIPUR.**

**

**O R D E R**

**CTO, Anti Evasion, Kota Vs. M/s. Mahesh Ind.,Bundi**

**S.B. SALES TAX REV. PETITION NO.215/2005**

**Date of Order : April 18th, 2006.**

**P R E S E N T**

**HON'BLE DR.JUSTICE VINEET KOTHARI**

**Mr. Mohd. Rafiq, AAG, for the State**

**Mr.R.B.Mathur, for the respondent.**

**BY THE COURT:**

**Learned counsel points out that the connected sales-tax revision petition no. 212/2005 (CTO,Kota Vs. M/s. Mahesh Ind., Kota) has already been decided in favour of assessee vide order dated 9.3.2006 following the judgment of this court in case of Nav Bharat Rice and General Mills Vs. Commercial Taxes Officer (2000) 120 STC 593 (Raj.).**

**This matter pertains to only levy of interest. Since the levy of tax itself had been held to be not sustainable in the aforesaid main judgment, the question of levy of interest does not arise. Therefore, this revision petition filed by the revenue has become infructuous and the same is dismissed accordingly.**

**(Dr.VINEET KOTHARI),J.**

**VS/**